

PROTEST
OF THE LEGISLATURE OF ALABAMA,
AGAINST THE TARIFF SYSTEM.

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FEBRUARY 28, 1829 - Read, ordered to lie on the table, and be printed.
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The Special Committee to whom was referred that part of the Governor's Message which relates to the late imposition of an increased tariff on certain importations, have had the same under consideration, and have instructed me to make the following

REPORT:—

That, with becoming deference and respect for the General Government, but with the sincerity becoming freemen, they are constrained to say the act passed at the last session of Congress, imposing additional duties on certain importations, contains principles and details which deeply affect, in their opinion, the rights and interests of almost every class of citizens in the Southern section of the Union; whilst the tendency of its operations must be to decrease the general commercial prosperity of the government, and reduce its revenue. Your Committee have always believed that the true and legitimate object of taxation, is revenue, to be raised according to the emergencies of the country, and in strict pursuance of the spirit of our constitution and laws.

Immediately after the late war with Great Britain, for the purpose of affording increased facilities to the General Government, by adding to its revenue, and also to afford encouragement to the manufactories in the country, the National Legislature, as a measure of policy, as well as an act of justice, established a tariff of duties, which, while it did not operate severely on the other great interests of the community, afforded, by the restrictions it imposed on foreign commerce, protection to those who had been induced to invest capital in manufacturing establishments. It was then supposed the protection thus afforded, and at the time deemed ample, would have satisfied the manufacturing interest; but the course since pursued, shows how delusive has been the expectation. That the object aimed at, and constantly kept in view, by the manufacturing interest, was a monopoly, the creation and establishment of which was to be effected through the medium and instrumentality of increased duties on foreign importations, which, in fact, amounted to their *prohibition* and exclusion from our *country*, at the same time lessening the public revenue, from the attendant and concomitant decrease of commerce and navigation; whilst the people of the South were oppressed by the imposition of heavy burdens, in the shape of prohibitory duties, to foster, protect, and promote a particular interest.

Your Committee believe that the power to "lay and collect taxes, duties, and imposts," which is given by the Constitution to Congress, was not

granted that it might be so exercised as to cherish and elevate *one* class, at the expense of *all the other classes of our citizens*. They believe, also, that the clause in the Constitution which imposes on Congress the great duty of "promoting the general welfare," was not intended that it should be so exercised as to impose extravagant taxes to operate as prohibitions and restrictions on trade, for the ostensible purpose of promoting an exclusive interest at the national expense, and to impose heavy burdens on the many, to give to the few the benefit of a monopoly. They believe that such a course is inconsistent with that sacred duty; because, if we prohibit directly, or what will produce the same result, if we extravagantly tax foreign productions, they cannot be imported into our country; or, if imported contrary to the interest of the prohibition, those articles which are consumed by the poor, or more laborious classes of our inhabitants, (coarse cottons and woollens,) are loaded with enormous duties; whilst those used almost exclusively by the rich, are taxed at a comparatively low rate. Then the same spirit of patriotism, which taxed the many for the benefit of a few, has also laid burdens on the poor, and exempted the rich. The operations of this law will inevitably produce jarring collisions between the great manufacturing and agricultural interests of the country. It arrays in hostile attitude, the one against the other, when they ought to co-operate. It subjects the industry of the laboring part of the community, to the arbitrary and interested arbitrament of another. In fact, it raises up *one* interest, and prostrates *every other*. It lessens the confidence in the protecting influence of the government; because the people are oppressed, when the burdens imposed are not equally distributed, and when laws imposing taxes having a sectional bearing, are resorted to.

The people of the South are almost exclusively *agriculturists*; they have few or no manufactories. Can it promote those feelings of common interest on which our Union was founded, and which is its strongest cement, to lay *onerous duties* on the consumptions of the inhabitants of the South, to establish great *work shops* in the other parts of the country? Your Committee think not. They are of the opinion that the act of Congress, passed at their last session, imposing an increased tariff on certain importations, ought to be repealed, or so modified, as to be founded and adapted to the wants, wishes, and feelings of the various interests of the community.

Your Committee therefore propose the adoption of the following resolutions:

Resolved, by the Senate and House of Representatives of the State of Alabama, in General Assembly convened, That the tariff of 1828, is, in its operation, impolitic and unjust, producing the most unhappy effects on the interests of the great body of our citizens, by its exclusive bearings on them; prostrating agriculture, commerce, and navigation, while it cherishes and elevates manufactures; and which is an exercise, on the part of the General Government, of a power not delegated by the Constitution under which we live, and too well calculated to disturb the harmony of the Union.

Resolved, That all duties imposed by Congress on imposts, not for revenue, but to control the industry of the country, are contrary to the spirit of the Constitution.

Resolved, That when the General Government transcends the powers delegated to it by the Constitution, the legitimate mode of opposition, becoming the dignity of a sovereign State, is, by respectful remonstrance, until argument and entreaty are exhausted; and that open and unqualified resist-

ance, should be the last and desperate alternative between submission on the one hand, and the liberty of the people on the other.

Resolved, That our Senators in Congress be instructed, in the name of the State of Alabama, to record on the journals of that body a *solemn protest* against the tariff act of 1828, as unconstitutional, unjust, unequal, and oppressive in its operation.

Resolved, That the Governor be requested to forward to each of our Senators in the Congress of the United States, a copy of the foregoing remonstrance and resolutions.

C. C. CLAY,
Speaker of the House of Representatives.
NICHOLAS DAVIS,
President of the Senate.

Approved: *January 29, 1829.*
JOHN MURPHY.

SECRETARY OF STATE'S OFFICE,
TUSCALOOSA, *January 31, 1829.*

I do hereby certify the foregoing to be a true copy of the original roll in file in this office.

JAMES J. THORNTON,
Secretary of State.

